

TELEPHONE  
VICTOR 9-2161★

INVOICE

**THE A. W. W. KYLE COMPANY LTD.**

CUSTOMS BROKERS AND INTERNATIONAL FORWARDERS

353 ST. NICHOLAS STREET

MONTREAL 1, CANADA

BRANCH MTL. TRUCK - SUFFERANCE WAREHOUSE  
OFFICES 7403 NEWMAN BLVD. - LASALLE, QUE.

INTERMEDIATE TRUCK TERMINAL  
6378 COTE DE LIESSE ROAD - DORVAL, QUE.

REPRESENTED BY: AFFILIATED CUSTOMS BROKERS (MONTREAL, LTD.)  
AT: LACOLLE - BLACKPOOL - STANHOPE - DORVAL AIRPORT - PHILLIPSBURG - ROCK ISLAND

WHEN REFERRING TO THIS ACCOUNT  
PLEASE QUOTE  
OUR INVOICE NO. SPECIFIED BELOW



To. MR. VINCENT DIACOPOULOS  
3591 RUE NORTHCLIFFE,  
MONTREAL 28, P.Q.

B/L OR ENTRY NO.	GOODS	INVOICE NO.
Y97679	1 CS: PAINTINGS	5353-EB
TO (OR) FROM	PARIS, FRANCE	DATE
PER (OR) EX S.S.	PORT	MARCH 16/62

VAN ORANJE  
& C.N.R.

CAR NO:CN-486109

FREIGHT AND OCEAN OR INLAND EXPRESS	2.50 -
WHARFAGE	
HARBOUR DUES	
ATTENDANCE AT HARBOUR	
INSURANCE	
STORAGE	
CARTAGE	
CUSTOMS DUTY	
SALES TAX	
EXCISE TAX	
CUSTOMS CARTAGE	.20 -
CUSTOMS STORAGE	
EXCHANGE	
SUNDRY	
FORMS & STAMPS	
PAYING FREIGHT AND SECURING DELIV'Y ORDER	
SPECIAL SERVICES	3.50 -
BROKERAGE	6.00 -
C.O.D.	\$12.20 -

NOTE: ERRORS IN CUSTOMS INVOICES OR IN CONTENTS OF PACKAGES MUST BE REPORTED BY LETTER TO  
CUSTOMS DEPARTMENT WITHIN THIRTY DAYS OF DATE OF ENTRY: DAMAGES OR MISDESCRIPTION WITHIN  
FOURTEEN DAYS OF DATE OF ENTRY.

ABSTRACT B/L ENTRY & ATTENTION.....



E. & O. E.

DUTY IS CASH — Your prompt remittance for this account will be appreciated.

PLEASE MAKE REMITTANCES PAYABLE AT PAR MONTREAL.

DUPPLICATE

MONTREAL, Que.

THE A. W. W. KYLE COMPANY LTD.

353 ST. NICHOLAS STREET  
MONTREAL, Victor 9-2161 \*

PORT OF

BRANCH: 7403 NEWMAN BLVD., LA SALLE, P.Q.

ENTRY NO.

Y 97679

BROKER'S REFERENCE  
ARRIVING PER  
**B.1**  
D.N.R. APPROVED  
NO. 393  
28/3/61

IMPORTED BY  
**MR. VINCENT DIACOPOULO.**  
• 3591 RUE NORTHCLIFFE N.D.G.  
• MONTREAL P.Q.  
GALERIE LE CORNEUR ROUDILLON.  
PARIS, FRANCE. CAR NO: CN-486109.

SENDING PORT NUMBERS OF MANIFESTS  
PRO NO: 78952  
MFST NO: A-833

GOODS EXPORTED TO CANADA DIRECT FROM  
FRANCE.

VIA  
WEST SAINT JOHN N.  
(COUNTRY THROUGH WHICH CARRIED IN TRANSIT, IF ANY)

# CANADA CUSTOMS - ENTRY FOR HOME CONSUMPTION

BILL OF LADING PRODUCED	C.9 NUMBER
.B.&	INITIALS

MARKS AND  
NUMBERSNO. OF  
PKGS.

DESCRIPTION OF GOODS

QUANTITY

VALUE FOR DUTY  
IN DOLLARSRATE OF DUTY  
OR FREETOTAL  
CUSTOMS DUTYDUTY PAID  
VALUE

SALES TAX

RATE OF  
EXCISE TAX

EXCISE TAX

TARIFF ITEM  
APPLIED**M.V.D.****1**

CASE: 2 ORIGINAL PAINTINGS AS:-  
PAINTINGS, ALL OF THE FOREGOING WHEN  
VALUED AT NOT LESS THAN TWENTY DOLLARS  
EACH; UNDER REGULATIONS BY THE MINISTER.

104# 257. FREE -----

EXEMPT.

695-A

EXCHANGE  
SUBJECT TO AMENDMENT RATE .2138 ON U.S. \$ FEB. 20TH/62 M/W/W.DECLARATION FORM 4  
DECLARATION OF THE IMPORTER OR AGENT OF THE IMPORTER PRESCRIBED TO BE MADE  
ON ENTRY OF GOODS AT A LOWER RATE OF DUTY OR FREE FOR MANUFACTURING PURPOSES.I, \_\_\_\_\_ OF \_\_\_\_\_, HEREBY  
CERTIFY AND DECLARE AS FOLLOWS:1. THAT I AM THE \_\_\_\_\_ OF THE GOODS REFERRED TO ON THIS ENTRY.  
2. THAT THE GOODS REFERRED TO ON THIS ENTRY ARE FOR USE EXCLUSIVELY IN THEMANUFACTURE OF \_\_\_\_\_  
IN THE OWNER'S FACTORY AT \_\_\_\_\_, (TOWN) \_\_\_\_\_, (PROVINCE) \_\_\_\_\_

AND SUCH GOODS OR PARTS THEREOF WILL NOT BE USED FOR ANY OTHER PURPOSE.

DECLARED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 19\_\_\_\_\_  
(WITNESS)F. POWELL, A. K. PURCELL, R. MUNDY, N. HARRIS,  
W. AUSTIN, F. SHYTKA, E. SOEUR, G. COUCURE

MONTREAL

QUEBEC

SALES TAX LICENSE NO.

I/WE CERTIFY THAT THE GOODS  
IMPORTED HEREBY ARE FOR RESALE.

SALES TAX LICENSE NO.

I/WE CERTIFY THAT THE GOODS  
IMPORTED HEREBY ARE TO BE USED  
IN, WROUGHT INTO, OR ATTACHED  
TO TAXABLE GOODS FOR SALE.

SALES TAX LICENSE NO.

I/WE CERTIFY THAT THE MACHINERY, APPARATUS OR COM-  
PLETE PARTS THEREOF IMPORTED HEREBY ARE TO BE  
USED DIRECTLY IN THE PROCESS OF MANUFACTURE OR  
PRODUCTION OF GOODS.

SALES TAX LICENSE NO.

I/WE CERTIFY THAT THE MATERIALS IMPORTED HEREBY  
ARE TO BE CONSUMED OR EXPENDED DIRECTLY IN THE  
PROCESS OF MANUFACTURE OR PRODUCTION OF GOODS.

POWER OF ATTORNEY NO.

WHICH HAS BEEN CHECKED BY ME  
AGAINST THIS ENTRY IS REGISTERED IN  
THE NAME OF THE IMPORTER.

P.A.

17/ SHORT FORM ATTACHED.

AGENT

CUSTOMS EXCISE CLERK

79c Flowers and foliage, natural, cut, whether in designs or bouquets or not, n.o.p.  
192 Tanned paper and prepared roofings (including shingles), fibreboard, strawboard, sheathing and insulation, manufactured wholly or in part of vegetable fibres, n.o.p.; blotting paper, not printed nor illustrated.

198 Ruled and border coated papers, boxed papers, pads not printed, papier-mâché ware, n.o.p.

198a Coated papers, when used exclusively in the production of magazines, newspapers and periodicals, printed, published and issued at regular intervals, not less frequently than four times a year, and bearing dates of issue.

220 All medicinal and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, n.o.p.:  
(i) When dry.

220a Chemical preparations, compounded of more than one substance, n.o.p. (i) when dry, or liquid containing not more than two and one-half per centum of proof spirit.

267d Crude petroleum not subjected to any other processes than removal of foreign matter and water, and/or removal of gases to provide the necessary safety and stability in handling, when imported by oil refiners to be refined in their own factories.

411a Machinery, logging cars, cranes, blocks and tackle, wire rope, but not including wire rope to be used for guy ropes or in breaking logs, going down grade, and complete parts of all the foregoing, for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skidway, log dump, or common or other carrier.

427(1) All machinery composed wholly or in part of iron or steel, n.o.p.; parts of the foregoing.

427(7) Electricity generating sets, consisting essentially of an internal combustion engine and one or more generators mounted on a common base, n.o.p.; parts of the foregoing.

427a All machinery composed wholly or in part of iron or steel, n.o.p., of a class or kind not made in Canada; complete parts of the foregoing.

438f Parts, n.o.p., electro-plated or not, whether finished or not, for automobiles, motor vehicles, electric trackless trolley buses, fire fighting vehicles, ambulances and hearses, or chassis enumerated in tariff items 424 and 438a, including engines, but not including ball or roller bearings, wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber.

442a Materials, including all cases, wholly or in chief part of metal, of a class or kind not made in Canada, when imported for use in the manufacture of goods entitled to entry under tariff items 410a (iii) 410g, 410l, 410m, 410n, 410p, 410q, 410t, 410v, 410w, 410x, 410z, 411, 411a, 411b, 427b, 427c, 427f, 428c, 428s, 440k, and 447a, under such regulations as the Minister may prescribe.

446a Manufactures, articles or wares, of iron or steel or of which iron or steel or both are the component materials of chief value, n.o.p.

446g (i) Electric apparatus designed for welding and parts thereof, not including motors.

(ii) Gas apparatus designed for welding or cutting and parts thereof, n.o.p.

446m Welding rods or welding wires of rust, acid or heat resisting steel, whether or not flux-coated.

477 Containers and parts thereof, including expelling bulbs, for vaccines including toxoids (antitoxins), and bacterins, toxins, serums containing immune bodies including antitoxins, glandular extracts and/or antibiotics, when imported by manufacturers of such products for use in their own factories, under such regulations as the Minister may prescribe.

507e Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.

523a Clothing, wearing apparel and other articles, made from woven fabrics wholly of cotton, all textile manufactures, wholly or partially manufactured, the component fibre of which is wholly cotton, n.o.p.

548 Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, synthetic textile fibres or filaments, nor wool, n.o.p.

561 Woven fabrics wholly or in part of synthetic textile fibres or filaments, not containing wool, not including fabrics in chief part by weight of silk, n.o.p.

563 Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, the textile component of which is fifty per cent or more, by weight, of man-made fibres or filaments or of glass fibres or filaments, not containing wool or hair.

905 Synthetic resin plates, sheets, film, sheeting or strips, not less than 6 inches in width, n.o.p.; synthetic resin lay-flat tubing, not less than 6 inches in circumference, n.o.p.;

(d) Vinyl type, except vinylidene:

1. Plain, uncoated, undecorated.

906 Synthetic resin plates, sheets, film, sheeting or strips, less than 6 inches in width, lay-flat tubing less than 6 inches in circumference, other tubing, blocks, bars, rods, non-textile monofilament; synthetic resin profile shapes produced in uniform cross-section and imported in lengths; not further manufactured than moulded, cast, calendered, extruded or pressed, n.o.p.;

908 Manufactures of synthetic resins including floor and wall tile containing synthetic resin, n.o.p.

INITIALS	DUTY	FREE
	SALES TAX	
	EXCISE TAX	
	TOTAL	FREE

SPEEDSET - MOORE BUSINESS FORMS LTD.  
CUSTOMS IMPORT ENTRY SET

## FORM 1

## OWNER'S DECLARATION

(Respecting goods actually purchased for importation into Canada.)

I, John Smith, do hereby declare as follows:  
 name of owner, agent or attorney \_\_\_\_\_ of the firm of \_\_\_\_\_, the owner of

(1) That I am \_\_\_\_\_ the duly authorized agent or attorney or a member  
 the goods described in the invoice(s) annexed hereto and signed by me; (2) That the said invoice(s) include(s) all the goods described in the  
 Entry to which this Declaration applies and \_\_\_\_\_, the true and only invoice(s) for all the goods imported as within stated;  
 is or are

(3) That the said goods are properly described in the paid invoice(s) and in the Entry; (4) That to the best of my knowledge and belief the said invoice(s) and every certificate and declaration accompanying such invoice were made by the person or persons by whom the same purport to have been made; (5) That the said invoice(s) exhibit(s) the real price(s) at which the said goods were actually purchased by the owner in the country from which they were exported to Canada and that there is included in that price the true value of all cartons, cases, crates, boxes and coverings of any kind and of all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada; (6) That the value for duty of the said goods as stated in the Entry is not less than the fair market value, at the time when and place from which the goods were shipped directly to Canada, of like goods when sold in the same or substantially the same quantities for home consumption in the ordinary course of trade under competitive conditions to purchasers located at that place with whom the vendor deals at arm's length and who are at the same or substantially the same grade level as the importer; (7) That where like goods are not sold for home consumption in the circumstances described in the preceding section but where the goods described in the Entry are similar to those sold for home consumption, the fair market value exhibited thereon is not less than the aggregate of (a) the cost of production of the goods imported, and (b) an amount that is the same percentage of the cost of production of the similar goods; (8) That the value for duty of the said goods is without (a) any discount or deduction not shown, allowed and deducted on invoices covering sales for home consumption in the country of export in the ordinary course of trade; (b) any deduction on account of any subsidy or drawback of Customs duty that has been allowed by the Government of any other country, or on account of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country of export; or (c) any discount or deduction on account of the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof; (9) That if the value for duty of the said goods described in the Entry is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value exhibited in the Entry; (10) That to the best of my knowledge and belief all goods described in the Entry as being free of duty are lawfully entitled to free entry under the existing law, and all goods entered thereon at preferential tariff rates are lawfully entitled to be so entered; (11) That all goods described in the Entry as imported for a specific purpose and therefore entered free or at a lower rate of duty than would otherwise be chargeable thereon are intended to be and will be used for such specific purpose only in the manner provided for by law; (12) That nothing has been on my part, nor to my knowledge on the part of any other person, done, concealed or suppressed whereby Her Majesty may be defrauded of any part of the duty lawfully due on the said goods; (13) That no arrangement or understanding affecting the purchase price of the said goods has been or will be made or entered into between the said importer and the exporter, or by any one on behalf of either of them other than as shown on the said invoices, either by way of discount, rebate, salary, compensation or in any other manner whatsoever.

Signed at \_\_\_\_\_ this \_\_\_\_\_ day

(Signature)

of \_\_\_\_\_ 19\_\_\_\_

Witness.

NOTE: If at any time hereafter any error is discovered in the Entry or in any invoice mentioned herein or if any further or different invoice of the goods is received, the declarant shall notify the Collector of this Port immediately.

## FORM 2

## DECLARATION OF CONSIGNEE IN CANADA

(Respecting goods that have been exported to Canada on consignment without sale by the exporter prior to shipment.)

I, John Smith, do hereby declare as follows:  
 name of consignee, agent or attorney \_\_\_\_\_ of the firm of \_\_\_\_\_, the consignee of

(1) That I am \_\_\_\_\_ the duly authorized agent or attorney or a member  
 the goods described in the invoice(s) annexed hereto and signed by me; (2) That the said invoice(s) include(s) all the goods described in the Entry to which this Declaration applies and \_\_\_\_\_, the true and only invoice(s) for all the goods imported as within stated;  
 is or are

(3) That the said goods are properly described in the paid invoice(s) and in the Entry; (4) That to the best of my knowledge and belief the said invoice(s) and every certificate and declaration accompanying such invoice were made by the person or persons by whom the same purport to have been made; (5) That there is included in the said invoice(s) the true value of all cartons, cases, crates, boxes and coverings of any kind and all charges and expenses incident to placing the said goods in condition packed ready for shipment to Canada; (6) That the value for duty of the said goods as stated in the Entry is the fair market value, at the time when and place from which the goods were shipped directly to Canada, of like goods when sold in the same or substantially the same quantities for home consumption in the ordinary course of trade under competitive conditions to purchasers located at that place with whom the vendor deals at arm's length and who are at the same or substantially the same grade level as the importer; (7) That where like goods are not sold for home consumption in the circumstances described in the preceding section but where the goods described in the Entry are similar to those sold for home consumption, the fair market value exhibited thereon is not less than the aggregate of (a) the cost of production of the goods imported, and (b) an amount that is the same percentage of the cost of production of the similar goods; (8) That the value for duty of the said goods is without (a) any discount or deduction not shown, allowed and deducted on invoices covering sales for home consumption in the country of export in the ordinary course of trade; (b) any deduction on account of any subsidy or drawback of Customs duty that has been allowed by the Government of any other country, or on account of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country of export; or (c) any discount or deduction on account of the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof; (9) That if the value for duty of the said goods described in the Entry is other than the value thereof as above specified, such value for duty has, to the best of my knowledge and belief, been fixed and determined under the authority of the Customs Act at the value exhibited in the Entry; (10) That to the best of my knowledge and belief all goods described in the Entry as being free of duty are lawfully entitled to free entry under the existing law, and all goods entered thereon at preferential tariff rates are lawfully entitled to be so entered; (11) That all goods described in the Entry as imported for a specific purpose and therefore entered free or at a lower rate of duty than would otherwise be chargeable thereon are intended to be and will be used for such specific purpose only in the manner provided for by law; (12) That nothing has been on my part, nor to my knowledge on the part of any other person, done, concealed or suppressed whereby Her Majesty may be defrauded of any part of the duty lawfully due on the said goods; (13) That none of the said goods has been sold by or on behalf of \_\_\_\_\_ the owner and importer prior to their importation into Canada.

Signed at \_\_\_\_\_ this \_\_\_\_\_ day

(Signature)

of \_\_\_\_\_ 19\_\_\_\_

Witness.

NOTE: If at any time hereafter any error is discovered in the Entry or in any invoice mentioned herein or if any further or different invoice of the goods is received, the declarant shall notify the Collector of this Port immediately.

On this \_\_\_\_\_ day of \_\_\_\_\_ A.D. \_\_\_\_\_, and at the place where the goods were imported, I, John Smith, do hereby declare in the presence of the Collector of this Port, that the declaration contained in the foregoing Declaration is true and correct to the best of my knowledge and belief.

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(M.-A.)

Formule de facture agréée par les Douanes du Canada (1959) relativement aux marchandises

vendues par l'exportateur préalablement à l'importation

et déclarées d'après le Tarif de la Nation la plus favorisée

(Endroit et date) PARIS (France) - February 20th,  
1962

FACTURE de 2 original paintings - XVI<sup>e</sup> century - acheté

par Mr. Vincent DIACOPULO

de 3591 Rue Northcliffe NDG, Montreal

(Canada) -

de Galerie LE CORNEUR ROUDILLION

de 206 Boulevard St Germain, Paris (7<sup>e</sup>) -

vendeur

devant être expédié de PARIS

par steamer

(ss "PRINS WILLEM VAN  
ORANJE" 2/15/62 -

Conditions

Pays-d'origine	Marques et numéros sur les colis	QUANTITE ET DESIGNATION DES MARCHANDISES	Juste valeur courante en la monnaie du pays d'exportation au moment et au lieu de l'expédition (Voir clauses 5 à 8 du certificat de valeur au verso)	Prix de vente à l'acheteur canadien (Spécifier la monnaie servant au règlement)	Montant
FRANCE	M.V.D. 30 380	one case containing:  2 original paintings on wood panel with sculptures (bad state) - Antique art - previous to XVI <sup>e</sup> century .....	47 kgs	NF 1200.	NF 1200.-

Remarque.

Les faits suivants doivent être indiqués :

Montant du

Transport, s'il en est, payé d'avance et à recouvrer

Transport, s'il en est, payé d'avance et non à recouvrer

Transport, s'il en est, que l'importateur peut déduire au moment du règlement

Si du transport est payé d'avance par l'exportateur et n'est pas recouvré ou si l'importateur peut le déduire au moment du règlement, on doit inscrire sur la facture une déclaration indiquant si l'exportateur s'en tient à cette politique concernant le transport lorsqu'il s'agit du marché national.

MOD. 43 - ÉDITION RÉVISÉE 1959 - EN VENTE IMP. MORIN & FILS, 64, RUE D'HAUTEVILLE, PARIS-X<sup>e</sup> - TAITBOUT 92-65

Formule complète du certificat de valeur (M) et d'origine (A) qui doit être écrit, imprimé ou apposé au moyen d'un timbre sur les factures se rapportant à des marchandises importées au Canada, en vertu du tarif de la nation la plus favorisée, lorsque ces marchandises ont été vendues par l'exportateur préalablement à l'importation. Dans les cas où le vendeur ne réside pas dans le pays d'exportation ou ne peut, pour d'autres raisons, signer le certificat de valeur et d'origine, on acceptera un certificat d'origine distinct, rédigé dans la forme prescrite, signé par l'exportateur du pays d'exportation et portant une désignation complète des marchandises, ainsi que les marques et les numéros inscrits sur les colis, de façon à en faciliter l'identification.

## FORMULE « M-A »

## DECLARATION DE L'EXPORTATEUR

(M) Je soussigné, certifie ce qui suit :

1. Que je suis Directeur de Galerie Le Corneur-Roudillon, nom 206 Blvd. St Germain, Paris (7<sup>e</sup>)
2. Que ladite facture est sous tous rapports exacte et vraie ;
3. Que ladite facture contient un état vérifique et complet, indiquant le prix réellement payé ou qui sera payé pour lesdites marchandises, leur quantité réelle, et tous les frais qui les frappent ;
4. Que dans ladite facture sont compris la vraie valeur de tous cartons, caisses, boîtes et enveloppes de toutes sortes, et tous les frais et dépenses découlant de la mise desdites marchandises en bon état d'emballage, prêtes à être expédiées au Canada ;
5. Que ladite facture représente également la juste valeur courante, au moment et à l'endroit de l'expédition directe vers le Canada, de marchandises pareilles vendues en quantités semblables ou à peu près pour la consommation intérieure dans le cours ordinaire du commerce et dans des conditions d'entièr concurrence aux acheteurs qui se trouvent à cet endroit, avec qui le vendeur fait des affaires sans être associé à eux et qui appartiennent à la même catégorie commerciale ou à peu près que l'importateur ;
6. Que si des marchandises pareilles ne sont pas vendues pour la consommation intérieure dans les circonstances décrites dans l'article précédent, mais que si les marchandises indiquées dans la présente facture sont semblables à celles vendues pour la consommation intérieure, la juste valeur courante qui y est représentée n'est pas inférieure au total formé :
  - a) du coût de production des marchandises exportées, et
  - b) d'un montant qui représente le même pourcentage du coût de production des marchandises exportées que celui du bénéfice brut réalisé sur les marchandises semblables par rapport au coût de production de marchandises semblables ;
7. Que ladite juste valeur courante exclut :
  - a) tout escompte ou toute déduction non spécifiée et accordée et déduite sur les factures se rapportant aux ventes pour la consommation intérieure au pays d'exportation dans le cours ordinaire du commerce ;
  - b) toute déduction pour subvention ou restitution des droits de douane, sous forme de drawback, octroyée par le gouvernement d'un autre pays, ou en raison de ce qu'on appellera redevance, loyer ou somme pour l'usage de machines ou de marchandises de toute sorte, que le vendeur ou le propriétaire exige ou exigerait ordinairement si les mêmes machines ou marchandises étaient vendues, prêtées ou louées pour être utilisées dans le pays d'exportation ; ou
  - c) tout escompte ou toute déduction afférente au montant de la rémunération ou à la valeur monétaire de tout arrangement spécial intervenu entre des personnes intéressées, à cause de l'exportation effective ou projetée de ces marchandises, ou du droit à un territoire réservé à la vente ou à l'usage de ces marchandises ;
8. Que si la juste valeur courante desdites marchandises désignées dans la présente facture est autre que leur valeur spécifiée plus haut, cette juste valeur courante a, autant que je sache, été fixée conformément à la Loi sur les douanes à la valeur indiquée dans la présente facture ;
9. Que nulle facture différente pour les marchandises mentionnées dans ladite facture n'a été fournie ni ne le sera à qui que ce soit par moi ou en mon nom ;
10. Que ni arrangement ni entente touchant le prix d'achat desdites marchandises n'ont eu lieu ni ne seront effectués entre ledit exportateur et l'acheteur, ni par aucune personne au nom de l'un d'eux, en dehors de ce qui est déclaré dans ladite facture, soit sous forme d'escompte, de rabais, de salaire, d'indemnité ou de quelque autre manière que ce soit ; et

(A) Que chaque article mentionné dans la présente facture est vraiment de production ou de fabrication du pays indiqué dans la facture comme en étant le pays d'origine ;

Que chaque produit fabriqué, indiqué sur la facture et dans sa forme actuelle, prêt à être exporté vers le Canada, a été fini dans ce pays d'origine déterminé, et qu'au moins la moitié du coût de la production de chaque article est le produit de l'industrie d'

jouissant des avantages des tarifs de traité ou de convention, ou du tarif de préférence britannique.

Daté à PARIS

ce 20th jour d February 1962

Signature

*Le Corneur*

**REMARQUE.** — En facturant les produits qui ont été finis dans un pays indiqué dans la présente facture, comme en étant le pays d'origine avec des matières venant d'un pays ou de pays jouissant des avantages du tarif de la nation la plus favorisée ou du tarif de préférence britannique, le nom des pays qui contribuent pour la moitié au coût de production, doit être indiqué dans l'espace prévu dans le certificat.

Dans le calcul du coût de production aux fins de déterminer le droit au tarif de la nation la plus favorisée, on ne doit tenir compte d'aucun des articles suivants, savoir :

1. Emballage extérieur et dépenses pour y mettre les marchandises.
2. Bénéfice du fabricant ou de l'exportateur ou bénéfice ou rémunération de tout marchand, courtier ou autre personne faisant le commerce de l'article complètement fabriqué.
3. Droits ou taxes de douane ou d'accise payés ou payables sur les matières importées.
4. Voiturage, assurance, etc., de l'endroit de production ou de fabrication à l'endroit d'expédition.
5. Tous autres frais grevant ou devant grever les marchandises après l'achèvement de leur fabrication.
6. Insérer ici le nom du ou des pays.

facture : 999

GALERIE LE CORNEUR - ROUDILLON — 206 BOULEVARD SAINT-GERMAIN PARIS-7 — LITTRÉ 55-54

1580A

Monsieur Vincent DIACOPOULOS  
35 91 rue Mnorthchiffre  
N.D.G.

MONTREAL Canada

le 19 décembre 1961

Deux

Peintures originales ; sur panneau de bois avec  
sculptures (mauvais état)  
Art Ancien antérieur au XVI<sup>e</sup> siècle

1.200 NF.

(mille deux cents nouveaux francs)



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206, BD ST-GERMAIN - PARIS-7<sup>e</sup>  
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R.C. SEINE 61 B 3900

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